Passed by the House on May 2, 2007: Yeas 136, Nays 0, 1 present, not voting; passed by the Senate on May 22, 2007: Yeas 31, Nays 0.

Filed with the Secretary of State, May 29, 2007.

# H.J.R. No. 36

### A JOINT RESOLUTION

proposing a constitutional amendment to permit a state justice or judge who reaches the mandatory age of retirement while in office to complete the justice's or judge's current term.

BE IT RESOLVED BY THE Legislature of the State of Texas:

SECTION 1. Section 1-a(1), Article V, Texas Constitution, is amended to read as follows:

(1) Subject to the further provisions of this Section, the Legislature shall provide for the retirement and compensation of Justices and Judges of the Appellate Courts and District and Criminal District Courts on account of length of service, age and disability, and for their reassignment to active duty where and when needed. The office of every such Justice and Judge shall become vacant on the expiration of the term during which [when] the incumbent reaches the age of seventy-five (75) years or such earlier age, not less than seventy (70) years, as the Legislature may prescribe, except that if a Justice or Judge elected to serve or fill the remainder of a six-year term reaches the age of seventy-five (75) years during the first four years of the term, the office of that Justice or Judge shall become vacant on December 31 of the fourth year of the term to which the Justice or Judge was elected.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 6, 2007. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment permitting a justice or judge who reaches the mandatory retirement age while in office to serve the remainder of the justice's or judge's current term."

Passed by the House on March 21, 2007: Yeas 137, Nays 0, 1 present, not voting; the House concurred in Senate amendments to H.J.R. No. 36 on May 1, 2007: Yeas 144, Nays 1, 2 present, not voting; passed by the Senate, with amendments, on April 26, 2007: Yeas 28, Nays 2.

Filed with the Secretary of State, May 2, 2007.

# H.J.R. No. 40

# A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide that the maximum appraised value of a residence homestead for ad valorem taxation is limited to the lesser of the most recent market value of the residence homestead as determined by the appraisal entity or 110 percent, or a greater percentage, of the appraised value of the residence homestead for the preceding tax year.

BE IT RESOLVED BY THE Legislature of the State of Texas:

SECTION 1. Section 1(i), Article VIII, Texas Constitution, is amended to read as follows:

- (i) Notwithstanding Subsections (a) and (b) of this section, the Legislature by general law may limit the maximum [average annual percentage increase in the] appraised value of a residence homestead [homesteads] for ad valorem tax purposes in a tax year to the lesser of the most recent market value of the residence homestead as determined by the appraisal entity or 110 [10] percent, or a greater percentage, of the appraised value of the residence homestead for the preceding tax [each] year [since the most recent tax appraisal]. A limitation on appraised values [appraisal increases] authorized by this subsection:
  - (1) takes effect as to a residence homestead on the later of the effective date of the law imposing the limitation or January 1 of the tax year following the first tax year the owner qualifies the property for an exemption under Section 1-b of this article; and

(2) expires on January 1 of the first tax year that neither the owner of the property when the limitation took effect nor the owner's spouse or surviving spouse qualifies for an exemption under Section 1-b of this article.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 6, 2007. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide that the maximum appraised value of a residence homestead for ad valorem taxation is limited to the lesser of the most recent market value of the residence homestead as determined by the appraisal entity or 110 percent, or a greater percentage, of the appraised value of the residence homestead for the preceding tax year."

Passed by the House on May 8, 2007: Yeas 140, Nays 0, 2 present, not voting; passed by the Senate on May 22, 2007: Yeas 29, Nays 1.

Filed with the Secretary of State, May 29, 2007.

### H.J.R. No. 54

### A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation one motor vehicle owned by an individual and used in the course of the owner's occupation or profession and also for personal activities of the owner.

BE IT RESOLVED BY THE Legislature of the State of Texas:

- SECTION 1. Section 1(d), Article VIII, Texas Constitution, is amended to read as follows:
- (d) The Legislature by general law shall exempt from ad valorem taxation household goods not held or used for the production of income and personal effects not held or used for the production of income. The Legislature by general law may exempt from ad valorem taxation:
  - (1) all or part of the personal property homestead of a family or single adult, "personal property homestead" meaning that personal property exempt by law from forced sale for debt:
  - (2) subject to Subsections (e) and (g) of this section, all other tangible personal property, except structures which are substantially affixed to real estate and are used or occupied as residential dwellings and except property held or used for the production of income; [and]
  - (3) subject to Subsection (e) of this section, a leased motor vehicle that is not held primarily for the production of income by the lessee and that otherwise qualifies under general law for exemption; and
  - (4) one motor vehicle, as defined by general law, owned by an individual that is used in the course of the individual's occupation or profession and is also used for personal activities of the owner that do not involve the production of income.
  - SECTION 2. The following temporary provision is added to the Texas Constitution:
- TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 80th Legislature, Regular Session, 2007, authorizing the legislature to exempt from ad valorem taxation one motor vehicle owned by an individual and used in the course of the owner's occupation or profession and also for personal activities of the owner and expires January 1, 2009.
- (b) The amendment to Section 1(d), Article VIII, of this constitution takes effect on the date of the official canvass of returns showing adoption of the amendment and applies beginning with the tax year that begins January 1, 2007. The legislature may enact a general law authorized by the constitutional amendment that applies to the entire 2007 tax year, notwithstanding that the constitutional amendment was adopted after the beginning of that tax year, and a general law applicable to the entire 2007 tax year is not considered to be a retroactive law.
- SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 6, 2007. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to exempt